

Adam M. Cohen, Esq. (AMC-9918)
Gillian Overland, Esq. (GO-7300)
KANE KESSLER, P.C.
 1350 Avenue of the Americas
 New York, New York 10019
 (212) 541-6222

Attorneys for Defendant/Counterclaimant Lipsy Ltd.

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

A.I.J.J. ENTERPRISES, INC.,

Plaintiff,

07 Civ. 10511 (SAS)

- against -

LF STORES, CORP., LF STORES NEW YORK, INC. and LIPSY LTD.,

Defendants.

RULE 7.1 STATEMENT

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, the undersigned counsel of record for private (non-governmental) parties certifies that Defendant/Counterclaimant Lipsy, Ltd. has no corporate or other parents, subsidiaries, or affiliate the securities or other interests in which are publicly held.

**Dated: New York, New York
January 7, 2008**

KANE KESSLER, P.C.

By:

Adam M. Cohen (AMC-9918)

Gillian Overland (GO-7300)

Attorneys for Defendant/Counterclaimant Lipsy Ltd.

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New York, New York 10019

(212) 541-6222

acohen@kanekessler.com

goverland@kanekessler.com

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

I, **SANDRA AYALA**, being duly sworn, say:

I am not a party to the within action, am over 18 years of age, and reside at Levittown, New York.

On January 7, 2008, I served the within:

RULE 7.1 STATEMENT

by delivering a true copy thereof, enclosed in a post-paid wrapper, in an official depository under the exclusive care and custody of the U.S. Postal Service within New York State, addressed to the following:

George Gottlieb, Esq.
Marc Misthal, Esq.
Gottlieb, Rackman & Reisman, PC
270 Madison Avenue
New York, NY 10016



SANDRA AYALA

Sworn to before me this
7th day of January, 2008



Notary Public

BRUCE M. SCHLOSS
Notary Public, State of New York
No. 31-4734625
Qualified in Westchester County
Commission Expires May 31, 2010